

# STATE OF INDIANA

DEPARTMENT OF LOCAL GOVERNMENT FINANCE



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**TO:** County Assessors, County Auditors, and Software Vendors

**FROM:** Geoffrey Kuester, Director of Data Analysis  
Department of Local Government Finance

Jim Landers, Director, Office of Fiscal and Management Analysis  
Legislative Services Agency

**SUBJECT:** Data Tracking for Automatic \$20,000 Business Personal Property Exemption

**DATE:** April 29, 2016

The Department of Local Government Finance (“Department”) and Legislative Services Agency (“LSA”) are issuing this memorandum to county assessors and auditors to provide updated guidance on data tracking for the automatic \$20,000 Business Personal Property exemption established by Senate Enrolled Act (“SEA”) 436-2015. This memorandum serves as a follow-up to the previously issued guidance by the Department and LSA on November 23, 2015:

[http://www.in.gov/dlgf/files/pdf/151123 - Kuester Memo -  
Data Tracking for Automatic 20000 Business Personal Property Exemption.pdf](http://www.in.gov/dlgf/files/pdf/151123_-_Kuester_Memo_-_Data_Tracking_for_Automatic_20000_Business_Personal_Property_Exemption.pdf)

Whereas House Enrolled Act 1169-2016, recently signed by Governor Pence, changes the filing requirement for the exemption from a notarized certification to the applicable personal property form, the suggested guidance on reporting the applicable filers in the personal property data files remains the same for 2016 pay 2017. In other words, the Department and LSA recommend that county assessors continue to use the Form Type field to indicate that the taxpayer filed a notarized certification and/or noted their exemption on the applicable personal property form. When personal property data is submitted to the Department and LSA, the Form Type field in the PERSPROP data file should state “BPPE” for qualified taxpayers.

Furthermore, exempt taxpayer data should be rolled from the county assessor’s office to the county auditor’s office. When the data is rolled, the assessed value should be listed as \$0 for all qualified taxpayers. Additionally, the Department and LSA would not anticipate seeing any corresponding pooling records for the exempt taxpayers in the accompanying POOLDATA file.

Please note that the Department and LSA may update this guidance for future tax years.

Questions related to deductions and exemptions may be directed to General Counsel Mike Duffy at [mduffy@dlgf.in.gov](mailto:mduffy@dlgf.in.gov) or (317) 233-9219.

General questions related to personal property assessment and filings may be directed to Director of Assessment Barry Wood at [bwood@dlgf.in.gov](mailto:bwood@dlgf.in.gov) or by phone at (317) 232-3762.

Questions related to this memorandum and data compliance may be directed to Director of Data Analysis Geoffrey Kuester at [gkuester@dlgf.in.gov](mailto:gkuester@dlgf.in.gov) or by phone at (317) 233-8347.